



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

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February 25, 2011

Mr. Robert W. Kraiberg, Excise Commissioner
Excise Division, Department of Public Safety
City Hall
1200 Market Street, Rooms 416
St. Louis, MO 63103-2857

RE: Payroll Distribution (Project #2011-37)

Dear Mr. Kraiberg:

We have conducted a payroll distribution of the Excise Division (Dept #616), for the pay period ending February 12, 2011. The objectives of this review were to determine if:

- Only eligible employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- Accruals and use of paid leave were accurate

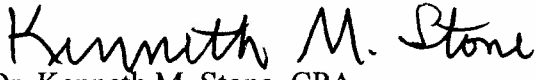
The fieldwork was completed on February 17, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During the review, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Office of the Comptroller